

**Actual Positions and Expenditures**  
(Dollars in thousands)1234  
Org CodeDepartment of Sample  
Department Name

	Positions														
	FY 2007-08*				FY 2008-09*				FY 2009-10*				FY 2010-11*		
	Filled <sup>1</sup> (From 2009-10 GB)	Authorized <sup>2</sup> (From 2008-09 GB)	Difference		Filled <sup>1</sup> (From 2010-11 GB)	Authorized <sup>2</sup> (From 2009-10 GB)	Difference		Filled <sup>1</sup> (From 2011-12 GB)	Authorized <sup>2</sup> (From 2010-11 GB)	Difference		Filled <sup>1</sup> (From 2012-13 GB)	Authorized <sup>2</sup> (From 2011-12 GB)	Difference
Regular/Ongoing Positions (Salaries and Wages)	108.0	118.0	-10.0		109.0	119.0	-10.0		111.0	120.0	-9.0		110.0	120.0	-10.0
Temporary Help (Salaries and Wages)	6.0	6.0	0.0		5.0	6.0	-1.0		7.0	7.0	0.0		6.0	6.0	0.0

1 - For filled positions, refer to the past year column in the Salaries and Wages.

2 - For authorized positions, refer to the current year column in the Salaries and Wages.

Expenditures															
	FY 2007-08*				FY 2008-09*				FY 2009-10*				FY 2010-11*		
	Actual <sup>3</sup> (From 2009-10 GB)	Estimated <sup>4</sup> (From 2008-09 GB)	Difference		Actual <sup>3</sup> (From 2010-11 GB)	Estimated <sup>4</sup> (From 2009-10 GB)	Difference		Actual <sup>3</sup> (From 2011-12 GB)	Estimated <sup>4</sup> (From 2010-11 GB)	Difference		Actual <sup>3</sup> (From 2012-13 GB)	Estimated <sup>4</sup> (From 2011-12 GB)	Difference
Regular/Ongoing Positions (Salaries and Wages)	\$8,100	\$8,850	-\$750		\$8,175	\$8,925	-\$750		\$8,325	\$9,000	-\$675		\$8,250	\$9,000	-\$750
Temporary Help (Salaries and Wages)	\$450	\$450	\$0		\$375	\$450	-\$75		\$525	\$525	\$0		\$450	\$450	\$0
Overtime (Salaries and Wages)	\$500	\$300	\$200		\$550	\$350	\$200		\$575	\$500	\$75		\$475	\$500	-\$25
Staff Benefits (Expenditures by Category)	\$2,700	\$2,950	-\$250		\$2,725	\$2,975	-\$250		\$2,775	\$3,000	-\$225		\$2,750	\$3,000	-\$250
Operating Expenses and Equipment (Expenditures by Category)	\$900	\$983	-\$83		\$908	\$992	-\$83		\$925	\$1,000	-\$75		\$917	\$1,000	-\$83
Total Expenditures	\$12,650	\$13,533	-\$883		\$12,733	\$13,692	-\$958		\$13,125	\$14,025	-\$900		\$12,842	\$13,950	-\$1,108

3 - For actual expenditures, refer to the past year column in the Governor's Budget. For temporary help and overtime data, use the Salaries and Wages.

4 - For estimated expenditures, refer to the current year column in the Governor's Budget. For temporary help and overtime data, use the Salaries and Wages.

Please note that all cells highlighted in blue contain formulas.

Due to your Finance budget analyst no later than COB Monday, April 09, 2012.

\* The intent of the analysis is to compare budgeted positions and expenditures with year-end actuals to identify the number of positions that have historically been held vacant.

### Proposed Positions and Expenditures

(Dollars in thousands)

1234

Org Code

Department of Sample

Department Name

	Positions		
	GB 2012-13	Adjustments	Revised
Authorized Positions (excluding Temp Help and Overtime)	120.0	-10.0	110.0
Estimated Salary Savings	-6.0	6.0	0.0
Temporary Help	6.0	0.0	6.0
Overtime			
Staff Benefits			
Operating Expenses and Expenditures			
Total	120.0	-4.0	116.0

Expenditures		
GB 2012-13	Adjustments <sup>1</sup>	Revised
\$9,000	-\$600	\$8,400
-\$450	\$450	\$0
\$450	\$50	\$500
\$500	\$0	\$500
\$3,000	-\$150	\$2,850
\$1,000	\$250	\$1,250
\$13,500	\$0	\$13,500

1 - Expenditure adjustments must net to zero.

Please note that all cells highlighted in blue contain formulas.

Adjustments should eliminate salary savings expenditures and positions.

Due to your Finance budget analyst no later than COB Monday, April 09, 2012.

## Finance Change Book System

(Whole dollars)

1234

Org Code

Department of Sample

Department Name

1234-001-0001

Main Item

Adjust Budget Display to Reflect Actual Expenditures

Issue Name

900

Issue Number

	DETAIL CHANGES		
	POS/PY	TYPE	WHOLE DOLLARS <sup>1</sup>
<b>Workload and Administrative Adjustments:</b>			
<b>Authorized Positions:</b>			
<i>Insert position detail or enter "Various Classifications"<sup>2</sup></i>	-10.0	R	-\$600,000
<b>Salary Savings</b>	6.0	S	450,000
<b>Temporary Help</b>	0.0	T	50,000
<b>Overtime</b>		O	0
<b>Staff Benefits</b>			-150,000
<b>Operating Expenses and Expenditures</b>			250,000
<b>TOTAL DETAIL CHANGES</b>	<b>-4.0</b>	<b>N/A</b>	<b>\$0</b>

1 - Total detail changes will result in a net zero.

2 - Provide position detail following plan approval if available. If specific position classifications have not been identified, detail must be provided as part of the Final Change Book process.

Please note that all cells highlighted in blue contain formulas.

Due to your Finance budget analyst no later than 3 days after approval of the plan by Finance.

For Finance Purposes Only:

- In the detail changes screen, include the following comments: In compliance with BL 12-03, the following adjustments are being made to reflect actual expenditures within state operations.
- For this issue, include the following Agenda Group: DISPLAY and MR
- The item number for this issue will be 900